



POWER OF ATTORNEY

I am an official empowered to act on behalf of DOLBY LABORATORIES LICENSING CORPORATION, a corporation of New York, having a place of business at 100 Potrero Ave., San Francisco, California ("COMPANY").

COMPANY holds all rights, title and interest in the subject matter which is claimed and for which a patent is sought on the invention entitled "Reduced Computational Complexity of Bit Allocation for Perceptual Coding" by Stephen Decker Vernon, Charles Quito Robinson and Robert Loring Andersen, described in United States application Serial Number 10/829,453 filed April 20, 2004, by virtue of assignment from the inventor(s) identified above, recorded in the United States Patent and Trademark Office at Reel ____, Frame ____, or for which a copy thereof is attached.

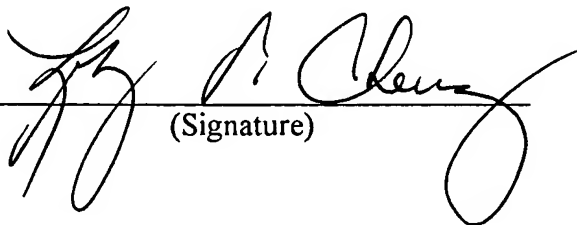
All prior-filed powers of attorney, if any, in connection with this application are hereby revoked and the following are appointed as principal attorneys and agents with full power of substitution and revocation, to appoint other principal and associate attorneys, to prosecute this application, to transact all business in the United States Patent and Trademark Office connected therewith and to receive the original Letters Patent:

Thomas A. Gallagher (Reg. No. 24,815)
David N. Lathrop (Reg. No. 34,655)

Please send all correspondence to:

GALLAGHER & LATHROP
601 California Street
Suite 1111
San Francisco, CA 94108-2805

For Dolby Laboratories Licensing Corporation:


(Signature)

LILY S. CHEUNG
(Printed Name)

AUGUST 12, 2004
(Date)

ASSISTANT SECRETARY
(Title)

COPY

ASSIGNMENT

I am an inventor of a new invention entitled "Reduced Computational Complexity of Bit Allocation for Perceptual Coding" by Stephen Decker Vernon, Charles Quito Robinson and Robert Loring Andersen, such invention being described in and identified by United States application Serial Number 10/829,453 filed April 20, 2004.

DOLBY LABORATORIES LICENSING CORPORATION, a corporation of New York, having a place of business at 100 Potrero Ave., San Francisco, California, hereinafter referred to as ASSIGNEE, is desirous of acquiring my entire right, title and interest in and to said application and said invention.

For good and valuable consideration, the receipt of which is acknowledged:

1. I sell, assign, transfer and convey unto ASSIGNEE, my entire right, title and interest:
 - (a) in and to said invention and application, any and all improvements relating to said invention and application, and each and every additional application filed anywhere in the world, whether or not the country of filing is a member of the International Union for the Protection of Industrial Property (The Paris Convention), which additional application is a division, substitution, continuation or continuation-in-part of, is based on or claims priority of said application, or which additional application relates to said invention or improvements;
 - (b) all priority rights associated with the filing of each and every such application, for each country of The Paris Convention, and
 - (c) in and to each and every Patent on said invention and improvements that may be granted by any country, including each and every Patent that may be granted on any of the applications referred to in sub-section (a), and in and to each and every reissue, re-examination or extension of each and every such Patent.
2. I warrant, covenant and represent the fact that I have not heretofore granted any license, right or privilege with respect to said invention or said application to any other, or in any other way encumbered the same, and that I have the full right to sell, assign, transfer and convey, free of all licenses and encumbrances, the entire interest hereby assigned.
3. I covenant that, at the request and expense of ASSIGNEE, I will promptly execute all papers necessary or desirable to perfect ownership of said invention, applications and said each and every Patent to ASSIGNEE, and execute all oaths, declarations and other papers necessary or desirable for prosecuting said applications, for use in interference proceedings involving said invention, applications and each and every Patent, for use in opposition proceedings involving said invention, applications and each and every Patent, for refiling said applications, for filing of divisional, substitution, continuation or

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continuation-in-part applications deemed necessary or desirable by ASSIGNEE, for reissuance or re-examination of said each and every Patent, or for the filing in foreign countries of applications for Patent counterpart to or based on said application or to an application which is a division, substitution, continuation or continuation-in-part of said application or which application relates to said invention and improvements. I further covenant and agree that, at the expense and request of ASSIGNEE, I will promptly assist ASSIGNEE in interference and opposition proceedings involving said invention, applications and each and every Patent, and in litigation involving said invention, applications and each and every Patent, and will assist in the ascertainment of facts and the production of evidence relating to said invention, applications and each and every Patent.

4. The terms, covenants and provisions of this assignment shall inure to the benefit of ASSIGNEE, its successors, assigns and other legal representatives, and shall be binding upon me, my heirs, legal representatives and assigns.

Stephen Decker Vernon, a resident of Hillsborough, California

Stephen D. Vernon
Signature

8/11/2004
Date

STATE OF CALIFORNIA)
COUNTY OF SAN FRANCISCO)

On this 11th day of AUGUST 2004, before me, the undersigned notary public, personally appeared the above-named person, personally known to me or proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this Assignment and acknowledged to me that he/~~she~~ executed the same in his/~~her~~ authorized capacity, and that by his/~~her~~ signature on this Assignment he, or the entity upon behalf of which he acted, executed this Assignment.

Kaleo J. Willess
Notary Public

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Charles Quito Robinson, a resident of San Francisco, California

Charles Quito Robinson
Signature

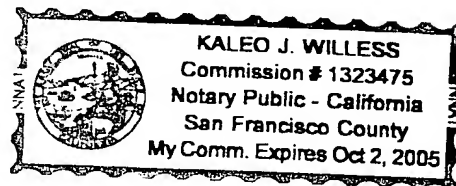
3 Aug 2004
Date

STATE OF CALIFORNIA)
COUNTY OF SAN FRANCISCO)

On this 3RD day of AUGUST 2004, before me, the undersigned notary public, personally appeared the above-named person, personally known to me or proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this Assignment and acknowledged to me that he/~~she~~ executed the same in his/~~her~~ authorized capacity, and that by his/~~her~~ signature on this Assignment he, or the entity upon behalf of which he acted, executed this Assignment.

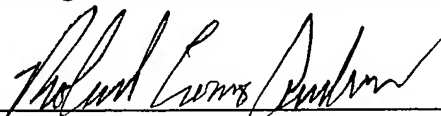
Kaleo J. Willess
Notary Public

SEAL



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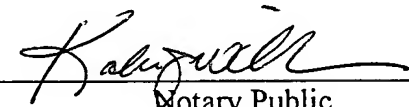
Robert Loring Andersen, a resident of San Francisco, California, United States of America


Signature

August 03, 2004
Date

STATE OF CALIFORNIA)
COUNTY OF SAN FRANCISCO)

On this 3RD day of AUGUST 2004, before me, the undersigned notary public, personally appeared the above-named person, personally known to me or proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this Assignment and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on this Assignment he, or the entity upon behalf of which he acted, executed this Assignment.


Notary Public

SEAL

